

PTO/SB/02 (11-04)

Approved for use through 11/30/2005. OMB 0651-0035

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I hereby revoke all previous powers of attorney given in the application identified in the attached statement under 37 CFR 3.73(b).

I hereby appoint:

Practitioners associated with the Customer Number:

20872

OR

Practitioner(s) named below (if more than ten patent practitioners are to be named, then a customer number must be used):

Name	Registration Number	Name	Registration Number

as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).

Please change the correspondence address for the application identified in the attached statement under 37 CFR 3.73(b) to:

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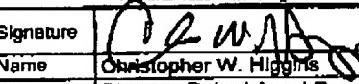
Assignee Name and Address:

Yahool Inc.  
701 First Avenue  
Sunnyvale, California 94089

A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/98 or equivalent) is required to be filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee, and must identify the application in which this Power of Attorney is to be filed.

**SIGNATURE of Assignee of Record**

The individual whose signature and title is supplied below is authorized to act on behalf of the assignee.

Signature		Date	12/15/05
Name	Christopher W. Higgins	Telephone	
Title	Director, Patent Asset Development		

sf-1964199

PTO/SB/96 (09-04)

Approved for use through 07/31/2008. OMB 0651-0031

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**STATEMENT UNDER 37 CFR 3.73(b)**Applicant/Patent Owner: Eric BOYD et al.Application No./Patent No.: 09/638,457 Filed/Issue Date: August 14, 2000Entitled: OFFLINE-ONLINE INCENTIVE POINTS SYSTEM AND METHODAssignee: Yahoo! Inc., a corporation  
(Name of Assignee) (Type of Assignee, e.g., corporation, partnership, university, government agency, etc.)

states that it is:

1.  the assignee of the entire right, title, and interest; or
2.  an assignee of less than the entire right, title and interest.

The extent (by percentage) of its ownership interest is \_\_\_\_\_ %  
in the patent application/patent identified above by virtue of either:

- A.  An assignment from the inventor(s) of the patent application/patent identified above. The assignment was recorded in the United States Patent and Trademark Office at Reel 011022, Frame 0676, or for which a copy thereof is attached.

**OR**

- B.  A chain of title from the inventor(s), of the patent application/patent identified above, to the current assignee as shown below:

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The document was recorded in the United States Patent and Trademark Office at Reel \_\_\_\_\_, Frame \_\_\_\_\_, or for which a copy thereof is attached.
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 Additional documents in the chain of title are listed on a supplemental sheet. Copies of assignments or other documents in the chain of title are attached.  
[NOTE: A separate copy (i.e., a true copy of the original assignment document(s)) must be submitted to Assignment Division in accordance with 37 CFR Part 3, if the assignment is to be recorded in the records of the USPTO. See MPEP 302.08]

The undersigned (whose title is supplied below) is authorized to act on behalf of the assignee.

  
Signature12/15/05

Date

Michael S. Garrabrant, Reg. No. 51,230

Printed or Typed Name

(650) 813-4227

Telephone Number

Attorney of Record

Title

DOCKET NO. 324212003100

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